

DECLARATION FOR PATENT APPLICATION/POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Massage Chair Controller Capable of Providing Games

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim foreign priority benefit(s) under Title 35, United States Code § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

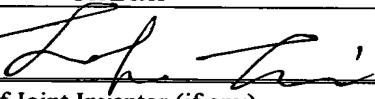
<i>PRIOR FOREIGN APPLICATION(S)</i>			<i>Priority Claimed</i>	
<i>Application Number</i>	<i>Country</i>	<i>Day/Month/Year Filed</i>	<i>Yes</i>	<i>No</i>

POWER OF ATTORNEY: As a named inventor, I (we) hereby appoint:

**Alan D. Kamrath (Reg. No. 28,227)
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(612) 392-7306**

as my/our attorney(s) or agent(s), with full process of substitution and revocation, to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole or First Inventor: Johnny TAI	
Residence: South Industrial Area, Sun Zhong District, Ching Si Town, Dong Guan City, Guang Dong Province, Chian.	
Mailing Address: Same as Residence	
Country: Chian	Citizenship Taiwan
Inventor's Signature: 	Date: 14 April 2004.
Full Name of Joint Inventor (if any):	
Residence:	
Mailing Address:	
Country:	Citizenship
Inventor's Signature:	Date:
<input type="checkbox"/> Additional inventors are being named on the following duplicate page(s) of this sheet	